

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Masashi KOBAYASHI et al.

Group Art Unit: 2816

Serial No: 10/728,786

Examiner: Nguyen, Tan Quang

Filed: December 8, 2003

For: **WHEEL SPEED CALCULATION METHOD**

**COVER LETTER REGARDING REVOCATION OF EXISTING POWER OF
ATTORNEY AND NEW POWER OF ATTORNEY**

Commissioner for Patents
U.S. Patent and Trademark Office
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Attached hereto is a Revocation of Existing Power of Attorney and New Power of Attorney for the above-identified matter. The New Power of Attorney appoints the attorneys and agents associated with

Customer Number 07055

to prosecute the above-identified application and to transact all business in the Patent and Trademark Office connected therewith.

Please send all the correspondence to:

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Should there be any questions concerning this application, the Examiner is invited to contact the undersigned at the below listed telephone number.

Respectfully submitted,
NISSIN KOGYO CO., LTD.

A handwritten signature in black ink, appearing to read 'A. Calderon', is written over a horizontal line.

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